

Internal Revenue Service
memorandum

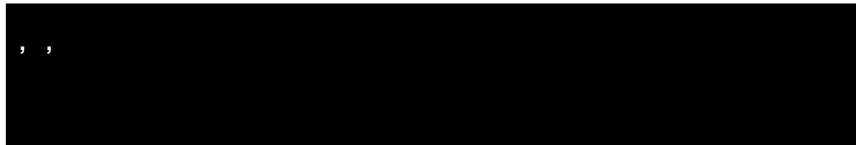
date: FEB 11 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1607-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated December 3, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that the company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts on



(Signed) Ronald L. Moore
RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08670

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

RECEIVED

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BUREAU OF LAW

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

DEC 03 1990

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

According to information furnished in a letter of October 12, 1990, by [REDACTED]

[REDACTED] has no employees and only exists for "historic" purposes. It conducts no business. Interstate Commerce Commission Docket No. [REDACTED] granted [REDACTED] an exemption for abandonment, effective [REDACTED].

Based on the above obtained information, it is determined that the [REDACTED] is terminated as a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED].